

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

<i>In Re:</i>	Hunters Creek Partnership)	
	Dist 10, Map 58, Control Map 58, Parcel 32.11)	Wilson County
	S.I. 000)	
	Commercial Property)	
	Tax Year 2005)	

ORDER DENYING PETITION FOR RECONSIDERATION

The appellant, Thomas S. Ford, manager of Lakes of Columbia/ Hunters Creek Partnership timely petitioned for reconsideration of the initial Order entered by the undersigned administrative judge on June 30, 2006 (copy attached). In his letter/petition, Mr. Thompson alleges six (6) errors in the initial Order and Decision. The first, which states in essence that he (Mr. Thompson) made several request for a hearing before the County Board and was ignored. In support of this contention Mr. Thompson has submitted a late filed exhibit which purports to be a letter dated May 3, 2005 addressed to the Assessor of Property requesting the a hearing. The document is unsigned on plain paper with there is no accompanying documentation.¹ While the administrative judge does not doubt the veracity of the appellant, the exhibit is inadequate as far as documentary evidence is concerned.

The appellant next alleges that he was denied due process because the Wilson County Board of Equalization "ignore[d] the Taxpayer's request for a hearing or was simply overwhelmed by the number of changes of assessment that was sent out". This contention is without merit, the law clearly allows the State Board of Equalization to assume jurisdiction over cases that when the Taxpayer fails to go to the County Board when he/she establishes by clear and convincing evidence that "reasonable cause" exist to excuse the failure to go to the County Board, here the administrative judge found that such cause did not exist in this circumstance.

The third contention regarding the deadline is governed by T.C.A. § 67-5-1412, which states in relevant part:

(e) Appeals to the state board of equalization from action of a local board of equalization must be filed before August 1 of the tax year, or within forty-five (45) days of the date notice of the local board action was sent, whichever is later. . . . **If notice was not sent, the taxpayer may appeal directly to the state board at any time within forty-five (45) days after the tax billing date for the assessment.** (emphasis supplied)

In the present case the Appellant filed the appeal on November 21, 2005, the Wilson County Board met from June 5th, 2005 until June 30th, 2005, with the Final Decisions being mailed

¹ Certificate of mailing or copy of the envelope addressed to Mr. Jimmie Locke the Assessor Property.

on July 12, 2005, forty-five days would have been August 4, 2005.² The Appellant did not produce any documents to show that the appeal was timely filed, as stated prior to the hearing it was the Taxpayer's burden³ to show that reasonable cause existed, here he did not meet that burden.

The next argument tendered by the Appellant is somewhat unclear, as stated at the hearing to the Appellant, before a decision can be rendered on value ("the merits of the argument"), jurisdiction to hear the appeal has to be established, the administrative judge has previously ruled that the State Board does not have jurisdiction to hear this appeal. As to the issue of the County Assessor not objecting to jurisdiction the issue is one that is to be decided by the administrative judge not the County Assessor.

As to the argument of "The State Board of Equalization has accepted jurisdiction in any number of cases similar in fact and circumstance . . ."; no cases were cited to the administrative judge at the hearing in support of the Taxpayer's position. Additionally, each case stands on its own set of facts; here regrettably the evidence was not there.

The Appellant's last argument is also without merit; again it is the Taxpayer's burden to establish that "reasonable cause" exists to excuse his failure to appear before the County Board. Mr. Thomas is a professional individual who chose to represent himself in this appeal, his failure to adequately address the issues is not the responsibility of the County Assessor or the administrative judge.

While regretting any adverse effect of the increased assessment of the subject property has on the Taxpayer the administrative judge cannot properly be influenced by possible financial hardships in this kind of proceeding.

It is therefore ORDERED that the Petition for Reconsideration is denied and this matter is transferred to the Assessment Appeals Commission at the request of the Taxpayer/Appellant.

ENTERED this 20th day of July 2006.


ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE

cc: Thomas S. Ford, Manager
Jimmy Locke, Assessor of Property

² The administrative judge inadvertently used September 29th, 2005, the deadline for the Davidson County Appeals.

³ State Board Rule 0600-1-.11(1)